<u>Amendments to the Claims</u>

Please enter the following amendments to Claims 1, 7, 12, 18, and 23; and cancel Claims 2, 11, 13, and 22. The following listing of claims replaces all prior versions and listings of claims in the present application.

1 (Currently Amended) A computer system for allocating charges related to derivatives trading to a business unit in a business organization, comprising:

a computer memory configured to receive reserve amount information based on an exposure associated with a derivative trade; and

a computer processor operatively coupled to the computer memory [[and]], <u>the computer processor</u> configured to review the derivative trade and the reserve amount information and allocate a risk-related charge based on the reserve amount information to a business unit involved in the derivative trade <u>for processing by at least one of a plurality of workflow queues, wherein the computer processor includes an accounting component for posting Profit and Loss (P&L) amounts based on the reserve amount information</u>.

2. (Cancelled)

3. (Previously Presented) The system of claim 1, wherein the reserve amount information includes a reserve amount to set aside.

4. (Original) The system of claim 3, wherein the reserve amount is based on an estimation of risk of counter-party default.

5. (Original) The system of claim 1, wherein the reserve amount is held in a special queue for further review, if the reserve amount exceeds a predetermined amount.

6. (Cancelled).

7. (Currently Amended) The system of claim [[2]] 1, wherein at least one of the plurality of queues is viewable by a user via an interface.

8. (Original) The system of claim 7, wherein at least one of the viewable queues is modifiable.

9. (Original) The system of claim 1, wherein a reserve amount found to be invalid is reversed.

10. (Previously Presented) The system of claim 1, wherein the computer processor is configured to generate an invoice associated with the risk-related charge for the business unit involved in the derivative trade.

11. (Cancelled)

12. (Currently Amended) A method implemented for allocating charges related to derivatives trading to a business unit in a business organization, comprising:

receiving, by a computer processor, reserve amount information based on an exposure associated with a derivative trade;

identifying, by the computer processor, a business unit creating the exposure associated with the derivative trade;

reviewing, by the computer processor, the derivative trade and the reserve amount information; [[and]]

allocating, by the computer processor, a risk-related charge based on the reserve amount information to the business unit creating the exposure for processing by at least one of a plurality of workflow queues; and

posting, by the computer processor, a Profit and Loss (P&L) amount for the derivative trade.

13. (Cancelled).

14. (Previously Presented) The method of claim 12, wherein the reserve amount information includes a reserve amount to set aside.

15. (Original) The method of claim 14, wherein the reserve amount is based on an estimation of risk of counter-party default.

16. (Original) The method of claim 14, wherein the reserve amount is held in a special queue for further review, if the reserve amount exceeds a predetermined amount.

17. (Cancelled).

18. (Currently Amended) The method of claim [[13]] 12, wherein at least one of the plurality of queues is viewable by a user via an interface.

19. (Original) The method of claim 18, wherein at least one of the viewable queues is modifiable.

20. (Original) The method of claim 14, further including the step of reversing the . reserve amount, if the reserve amount is invalid.

21. (Previously Presented) The method of claim 12, further including the step of generating an invoice for the business unit creating the exposure.

22. (Cancelled)

23. (Currently Amended) A program storage device readable by a machine, tangibly embodying a program of instructions executable on the machine to perform method steps for allocating charges to a business unit within a business organization, the method steps comprising:

receiving reserve amount information based on an exposure associated with a derivative trade;

identifying a business unit creating the exposure associated with the derivative trade;

reviewing the derivative trade and the reserve amount information; [[and]]

allocating a risk-related charge based on the reserve amount information to a

business unit involved in the derivative trade for processing by at least one of a plurality of

workflow queues; and

posting a Profit and Loss (P&L) amount for the derivative trade.